

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

ADIL HIRAMANNEK,	)	
	)	
Petitioner,	)	
	)	CT
v.	)	Docket No. 9077-18.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	
	)	

**ORDER AND DECISION**

On December 6, 2019, respondent filed a motion for entry of decision. Pursuant to a Court Order, petitioner filed a response on January 3, 2020. The parties agreed to settle all of the issues in this case. On September 3, 2019, the parties filed three stipulations of settled issues. Both parties made concessions in the stipulations.

Stipulations of settled issues are governed by Rule 91.<sup>1</sup> See Shamrock v. Commissioner, T.C. Memo. 2016-193 at \* 59; aff'd 860 F.3d 433 (7th Cir. 2017). A stipulation will not be set aside unless there is a showing of a “lack of formal consent, fraud, mistake, or some similar ground”. Dorchester Indus., Inc. v. Commissioner, 108 T.C. 320, 335 (1997), aff'd without published opinion, 208 F.3d 205 (3d Cir. 2000). Rule 91(e) provides that the Court will not permit a party to a stipulation to qualify, change, or contradict a stipulation in whole or in part, except that it may do so where justice requires. Petitioner has not met the requirements to set aside the stipulations of settled issues.

Upon due consideration, it is

ORDERED that the Court’s Order to Show Cause, dated December 10, 2019, is made absolute. It is further

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<sup>1</sup> All Rule references are to the Tax Court Rules of Practice and Procedure.

ORDERED that respondent's motion for entry of decision is granted. It is further

ORDERED and DECIDED that for the taxable year 2014 there is a deficiency in income tax due from petitioner in the amount of \$1,810.00 and no penalty due under the provisions of I.R.C. section 6662(a).

**(Signed) Kathleen Kerrigan  
Judge**

ENTERED: **APR 02 2020**